

ARTICLE 121

Finance

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CROSS REFERENCES

Accounts and finances - See 3rd Class §1801 et seq. (53 P.S. §36801 et seq.)

City Treasurer - See ADM. Art. 109

City Controller - See ADM. Art. 111

121.01 APPROPRIATIONS.

No monies shall be paid out of the City Treasury except upon appropriation previously made by Council and upon warrant pursuant thereto, which shall explicitly state the purpose for which the money is to be drawn. No work shall be hired to be done, no materials purchased, no contracts made and no order issued for the payment of any monies in any amount which will cause the sums appropriated to specific purposes to be exceeded. Council may make supplemental appropriations for any lawful purpose from funds on hand or estimated to be received within the fiscal year and not appropriated to any other purpose.

The Business Administrator shall have the power to authorize the transfer of any unexpended balance of any appropriation item, or any portion thereof, within a department, but if the amount transferred is more than five percent of the appropriation item, then the Business Administrator shall not make such transfer without obtaining the approval of at least four members of Council.

Expenditures from the Contingency Fund shall be made only upon the express approval of Council. (Ord. 1730 §401. Passed 2/13/62.)

121.02 DEPOSITORIES OF CITY FUNDS.

The City Treasurer shall deposit all City funds and all City taxes collected by him in such banks or other financial depositories as he is directed by the Mayor, the City Controller and himself acting as a body for the designation of City depositories. All such deposits shall be made in the name of the City. (Ord. 2987 §5. Passed 4/2/85)

121.03 TEMPORARY INVESTMENT OF CITY FUNDS.

The Mayor, the City Treasurer and the City Controller, acting as a body for the temporary investment of City funds, shall have power to provide for such investment in United States Treasury bills, and for the disposal of such securities when the monies may be needed, or in savings accounts or share accounts of institutions insured by the Federal Deposit Insurance Corporation or the Federal Saving and Loan Insurance Corporation to the extent that such accounts are so insured or the extent that such deposits with savings institutions are protected by pledges of United States Government securities having a current market value equal to the uninsured portion of the account. (Ord. 2253 §1 Passed 6/22/71.)

121.04 ANNUAL AUDIT.

All accounts of the City shall be audited following the close of each fiscal year by an independent certified public accountant selected by resolution of Council. (Ord. 2408 §1. Passed 12/27/73.)

121.05 CONTRACTS; PERSONAL PROPERTY PURCHASE.

(a) Contract administration for the City, including, but not limited to authority as to preparation of specifications, letting of bids, award of contracts and payment of bills, heretofore vested in Council under Article XIX of the The Third Class City Code, shall be vested in the Mayor and the Department of Administration, to be exercised in accordance with procedures adopted by the Mayor. (Ord. 1730 §405. Passed 2/13/62.)

(b) Used personal property may be purchased without formal bidding provided the following criteria are met:

- (1) The request to purchase used personal property shall first be submitted by the Purchasing Officer, together with justification therefore, to the Finance Committee for recommendation.
- (2) Upon and after recommendation to the Finance Committee, Council, as a whole, shall have approved the request by resolution. (Ord. 2529 §1. Passed 9/21/76.)

121.06 COMPOSITION OF BUDGET.

(a) Pursuant to Section 417 and Section 418 of the Optional Third Class City Charter Law, Act of July 15, 1957 (P.L. 901), the City budget shall consist of the following:

- (1) General Fund Operating Budget.
- (2) Water Fund Operating Budget.
- (3) Sewer Fund Operating Budget.
- (4) Capital Budget. (Ord. 1767 §6. Passed 11/13/62.)

(b) On or before July 1 of each year, the City Planner shall submit a proposed five-year capital improvement program to the City Planning Commission for its study and recommendations. On or before October 1 of each year, after receipt of the report of the Planning Commission, the Mayor shall submit the program to Council, incorporating any of the recommendations of the Planning Commission which he deems advisable. The program submitted may be modified by the affirmative vote of five members of Council. The five-year capital improvement program shall be subject to annual revision. (Ord. 2987 §5. Passed 4/2/85; Ord. 3945. Passed 3/16/99.)

121.07 BUDGET OPERATION.

The Business Administrator shall supervise the administration of each annual budget. Immediately after the budget has been enacted and after consultation with the heads of the departments, he shall, when Council directs, establish quarterly or other periodic allotments of appropriations to each department. At the beginning of each allotment period, the amount specified shall become available to each department for obligation during that period. (Ord. 2987. §5. Passed 4/2/85.)

The allotments for any department may be modified, upon request of the head of the department, by the Business Administrator or by direction of the Mayor. The Business Administrator shall file with the City Controller a copy of each allotment and modification thereof. An encumbrance system of accounts, to control all expenditures within the limits of budget appropriations and to control such allotments, shall be maintained by the City Controller.

If at any time during the budget year the Business Administrator shall ascertain the probability of a cash deficit, he shall reconsider the work programs and allotments of the several offices, departments and agencies. Upon such reconsideration and with the approval of the Mayor, the Business Administrator shall revise the allotments so as to forestall so far as possible, the making of commitments and expenditures in excess of the revenue to be realized during the fiscal year. (Ord. 1730 §407. Passed 2/13/62.)

121.08 RESTRICTIONS ON BUDGET TRANSFERS

(a) No transfers of unappropriated funds, shall be made from the Water Fund Operating Budget to the General Fund Operating budget without the prior notice and approval of City Council.

(b) No transfers of unappropriated funds, shall be made from the Sewer Fund Operating budget to the General Fund Operating budget without the prior notice and approval of City Council. (Ord. 4143. Passed 9/3/02.)